Fi\$Cal Wave 1 Year-End Training



Presented by Department of Finance

Objective

 To provide information and resources to assist Wave 1 departments perform year-end closing in FI\$Cal

Agenda

- Year-End Preparation
- Period 998
- Reconciliations
- Budgetary Legal Ledger (BLL)

Year-End Preparation

Year-End Preparation

Deadlines

Year-End financial reports due no later than October 30th

- ✓ General Fund Priority
- ✓ Other Funds Flow Basis

Year-End Preparation

Year-End Work Plan

- Complete Period 12 by October 9th
- Complete Period 998 by October 16th
- Submit Year-End Financial Reports by October 30th

Year-End Work Plan

#	DUE DATE	CALSTARS TASK	FI\$Cal TASK	DATE DONE
MAR	СН			
1.		Create OC Table for new year	N/A	
2.		Generate AS table for new year	N/A	
MAY				
3.		Generate PCA table for new year	Update Task IDs for Labor Distribution for new year	
4.		Change Active Indicator for reverted year Clearing Account to be Inactive	Combo edit rule configuration. If not, staff must be directed to post to ultimate program/fund	
JUNE				
5.		Review Outstanding Documents - Receivables (GLA 1311-1500)	Review Outstanding Receivables (COA 1200000-1290000)	
JULY	•			
6.		A-1 Entry: Undeposited Receipts if necessary	A-1 Entry: Undeposited Receipts	
7.		Review B04 Report/G02 Report	Review Budget Status Report and Trial Balance	
8.		A-8 entry - Accrue PY payroll (PRA99999- 99/Retired Annuitant, students, OT, etc.)	A-8 entry - Accrue PY payroll (PRA99999- 99/Retired Annuitant, students, OT, etc.)	
9.		A-8 Entry: Accrual of Expenditures	A-8 Entry: Accrual of Expenditures	
10.		A-2 Entry: Adjust Revolving Fund Cash Account (do after A-8 entries)	A-2 Entry: Adjust Revolving Fund Cash Account (do after A-8 entries)	

Year-End Preparation - continued

Period 12 Reconciliations

- Identify and correct reconciling items
- Review Reverting Year Encumbrances/Expenditures
- Clearing Account has a zero balance for all ENYs
- Review Trial Balance Report

Note: If you do not have allocations configured to distribute employee costs other than labor, you can manually allocate these costs to the ultimate funding source in the GL module.

Tips: Journal Source (GL Module):

- ONL (i.e. Manually allocate costs not configured in allocations)
- SPJ (i.e. Manually allocate costs not configured in allocations)
- NPF (i.e. SCO JE or corrections to sub-module transactions)
- ACC (i.e. Year-End accruals and adjusting entries)

SCO/Agency Reconciliation

FUND: 0001	ACCT TITLE	2013 Misc REVENUE	2013 Annual Financial Plan	2013 Administration	2013 Distributed Administration	2013 CLEARING ACCOUNT	2013 Reimbursement REF TYPE CAT	2014 Escheat REVENUE	2014 Misc REVENUE	2014 Annual Financial Plan	2014 Administration	2014 Distributed Administration	2014 CLEARING ACCOUNT
			Pgm 6770	Pgm 9900100	Pgm 9900200		Pgm 9990			Pgm 6770	Pgm 9900100	Pgm 9900200	
FY 14/15 As of May 31, 2015	GL#	161400	001 D 10	001 D 40.01	001 D 40.02	001 D 99	001 F 90	161000	161400	001 D 10	001 D 40.01	001 D 40.02	001 D 99
Balance per SCO "tab run" (same sign)		(1,150.00)	(1,113,356.66)	(532,440.62)	532,440.62	(278,104.73)	1,637,078.73	(941.38)	(565.00)	(5,566,888.07)	(1,474,766.77)	1,474,708.75	3,920,031.35
SCO adjustment reversals:													
Balances per FI\$CAL Agency Recon Report:													
Receivables: (Enter GL Acct Name & #)													,
Accounts Receivable - Abatements (GL 1311)	1200100					(3,710.14)							(11,045.21)
Accounts Receivable - Reimbursements (GL 1312)	1200050												
Accounts Receivable - Revenue (GL 1313)	1200000												
Due from Other Funds (GL 1410)	1240000												
Due from Other Appropriations (GL 1420)	1240100												
Payables: (Enter GL Acct Name & #)													
Voucher(s) not paid by SCO (GL 3010)	2000000												
Encumbrances (GL 3010)	2000000		437,366.35	65,929.50	(132,335.80)	7,550.45				74,075.05	69,722.86	(69,722.86)	2,256.33
Other:													
PFA - Pending Cash Transfer (SCO TR#xx) - May			1,495.77	23.15	(23.15)	(8,521.51)				1,475,236.50	628,599.83	(628,541.81)	(3,845,650.18)
	DATE												
Adjustments to SCO accounts:	CORR												
SCO ADJUSTED BALANCE		(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,637,078.73	(941.38)	(565.00)	(4,017,576.52)	(776,444.08)	776,444.08	65,592.29
Bal Per FI\$CAL ("D" opposite sign, "F" same sign)	DATE	(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,616,571.55	(941.38)	(565.00)	(4,017,576.52)	(776,444.08)	776,444.08	64,462.71
Adjustments to Fi\$Cal:													
Advance to SCIF and SRF not posted to Commitment Control	1309200												
Advance to Office Revolving Fund not posted to Commitment	1222100												
Control (KK)	1222100												
JE 0056428 5/19/15 - recorded in Fi\$Cal in period 12							20,507.18						
Voucher #115 - posted to acct#5900000 unappropriated exp							20,307.10						1,129.58
unappropriated expense does not post to KK													1,123,30
FI\$CAL ADJUSTED BALANCE		(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,637,078.73	(941.38)	(565.00)	(4.017,576.52)	(776,444.08)	776,444.08	65,592.29
		()	,	,,		,		()	((-,,	,,,		
Variance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

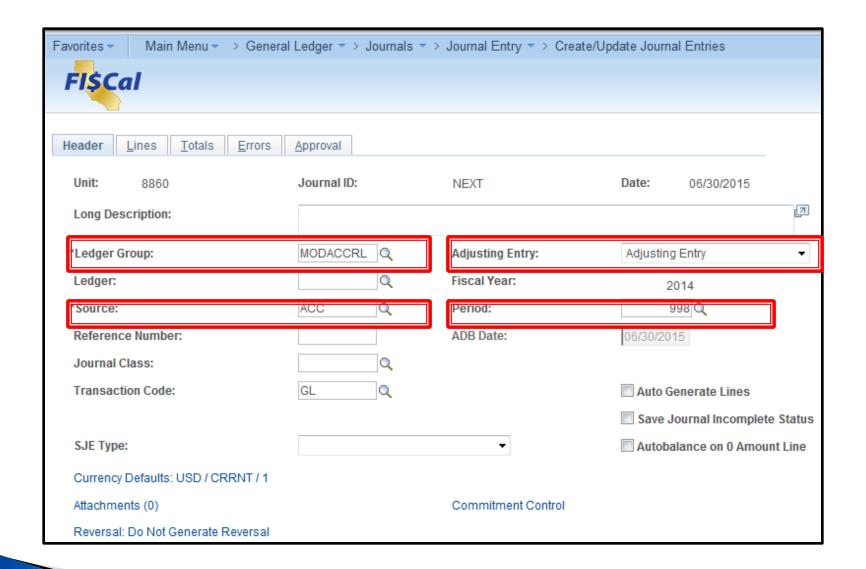
SCO/Agency Reconciliation - continued

1									_		
	ACCT	2014	2014	2014	2014	TOTAL	FUND 0001	GL Accounts	П		
EINID 0004	TITLE	Reimbursement	SCIF	Revolving Fund	Service Revolving	GEN FUND	Totals per	not posted	П	GL	
FUND: 0001		REF TYPE CAT		Advance	Fund Advance	APPR	Trial Balance	to appropriation	П	ACCT	
		Pgm 9990	Pgm 9990	Pgm 9990	Pgm 9990			Per	П		
FY 14/15 As of May 31, 2015	GL#	001 F 90	001 D 96	001 D 97	001 D 98		(Actual sign)	Trial Balance	Ц	VAR	
Balance per SCO "tab run" (same sign)		6,731,702.73	6,414.59	200,000.00	52,000.00	5,586,163.54			П		
SCO adjustment reversals:									П		
Balances per FI\$CAL Agency Recon Report:									П		
Receivables: (Enter GL Acct Name & #)	1								П		
Accounts Receivable - Abatements (GL 1311)	1200100					(14,755.35)	14,755.35		П	\$0.00	
Accounts Receivable - Reimbursements (GL 1312)	1200050	(221,693.10)				(221,693.10)	221,693.10		П	\$0.00	
Accounts Receivable - Revenue (GL 1313)	1200000					0.00	0.00		П	\$0.00	
Due from Other Funds (GL 1410)	1240000	(104,518.88)				(104,518.88)	104,518.88		П	\$0.00	
Due from Other Appropriations (GL 1420)	1240100	(1,332,247.04)				(1,332,247.04)	1,332,247.04		П	\$0.00	
Pagables: (Enter GL Acct Name & #)									П		
Voucher(s) not paid by SCO (GL 3010)	2000000					0.00	0.00		П	\$0.00	
Encumbrances (GL 3010)	2000000					454,841.88	0.00		'n	\$454,841.88	1) Encumbrances are not posted to MODACCRL (Trial Balance)
Other:									П		
PFA - Pending Cash Transfer (SCO TR#xx) - May						(2,377,381.40)			П		
	DATE								П		
Adjustments to SCO accounts:	CORR								П		
						0.00			П		
SCO ADJUSTED BALANCE		5,073,243.71	6,414.59	200,000.00	52,000.00	1,990,409.65			Ш		
									П		
Bal Per FI\$CAL ("D" opposite sign, "F" same sign)	DATE	5,093,750.89	0.00	0.00	0.00	1,730,865.48			П		
Adjustments to Fi\$Cal:									П		
									П		
Advance to SCIF and SRF not posted to Commitment Control	1309200		6,414.59		52,000.00	58,414.59		(708,414.59)	2)	, , , ,	2) Advance to ARF is not posted to Commitment Control and
Advance to Office Revolving Fund not posted to Commitment	1222100			200,000.00		200,000.00		(200,000.00)	H	\$0.00	not displayed on SCO's Agency Reconciliation Report
Control (KK)						0.00			П		
JE 0056428 5/19/15 - recorded in Fi\$Cal in period 12		(20,507.18)				0.00			H		
Voucher #115 - posted to acct#5900000 unappropriated exp						1,129.58			П		
unappropriated expense does not post to KK	 					0.00			П		
FI\$CAL ADJUSTED BALANCE		5,073,243.71	6,414.59	200,000.00	52,000.00	1,990,409.65			Ц		
Variance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					-
					,						

Year-End Preparation - continued

Period 998 – Adjusting Period

- Year-End Adjusting and Accrual Entries
- GL Module Only
- No Encumbrance Allocations
- Journal Criteria:
 - ✓ Ledger Group: MODACCRL
 - ✓ Journal Source: ACC
 - ✓ Select: Adjusting Entry
 - ✓ Period: 998



ORF Reconciliation

ORF Reconciliation Changes in FI\$Cal

The FI\$Cal ORF replenishment process does not use Claims Filed. When a check is issued it posts as a voucher and stays outstanding in the Expense Advance Account until the replenishment vouchers are approved.

The legacy GL 1110-General Cash (FI\$Cal Account **1101000**-General Cash-CTS Account) is now used for posting receipts to uncleared collections or advance collections.

The Accounts below move cash from the sub module to the General Ledger Module. If these Accounts have a balance at the end of the month they will be included as reconciling items in your monthly ORF reconciliation:

1109100-Pending Cash Transfer-GL, **1109200**-Pending Cash Transfer-AP, **1109300**-Pending Cash Transfer-AR, or **2000000**-Accounts Payable

These Accounts <u>must be zero</u> for year-end financial statements.

ORF Reconciliation per SAM section 7965

CTS/ORF or Office Revolving Fund Reconciliation			
As of Date			
	<u>Detail</u>	<u>Total</u>	
Cash:			
Cash book balance (1101200)		7,500.00	
General Cash -CTS Account (1101000)		150.00	
Cash on Hand:			
Petty Cash or/and Cash Purchase Funds (1100000)	500.00		
Undeposited Receipts (1100000)	50.00	550.00	
Advances:			
Expense (1301100)	950.00		
Travel (1301200)	600.00		
Salary (1301300)	400.00	1,950.00	
Uncleared Collections (2090100)		<u>- 150.00</u>	
Amount of revolving fund withdrawn from appropriation or authorized pursuant to statute		10,000.00	

A-2 Entries: Adjust Revolving Fund Cash and General Cash

In FI\$Cal, all general cash and ORF activities are recorded in the department's CTS Fund. At year-end, adjusting entries are made in the advancing fund to record the department's (1) ORF cash balance and activities and (2) General Cash balance and offsetting liabilities as of June 30.

The full amount of the ORF advance is carried in the advancing fund general ledger during the year as a debit to 1222100 Advances to Agency & Office Revolving Fund.

A-2: Adjust Revolving Fund Cash and General Cash

To Record Year-end Expense Advances¹

Debit 1301100 Expense Advances

Credit 1101200 Revolving Fund Cash

1Combine unreimbursed advances for accounts that have not been accrued via the A-8 entry.

Reduce Accounts Payable by Amounts Previously Paid by Revolving Fund²

Debit 2000100 Accrued Accounts Payable Credit 1101200 Revolving Fund Cash

²Posted for the same amount as the unreimbursed ORF advances accrued as expenditures via the A-8 entry.

A-2: Adjust Revolving Fund Cash and General Cash

Additional entries for General Cash

To Record Year-end General Cash - CTS Accounts and offsetting liability accounts

Debit 1101000 General Cash – CTS Accounts

Credit 2090100 Uncleared Collections

Credit 2050000 Unearned Revenue

Credit 2052000 Unearned Reimbursement

Additional entry in the advancing fund

Record Year-End Revolving Fund Cash

Debit 1101200 Revolving Fund Cash

Credit 1222100 Advances to Agency & Office Revolving Fund

New Year Office Revolving Fund Entry

Additional entry in the new fiscal year (as of July 1, 2015) in the advancing fund Record New Year Revolving Fund Cash

Debit 1222100 Advances to Agency & Office Revolving Fund

Credit 1101200 Revolving Fund Cash

Bank Reconciliation

Report ID:RPTCM007

FI\$Cal Bank Statement Register

Page no : 1 Run Date: 02/24/2015 Run Time: 09:31:08

Contains confidential information and unauthorized use or disclosure is prohibited by State law.

Business Unit:

0888 121113423 Recon Status: All

Bank Number: Bank Account: From Date:

244

07/01/2014

Through Date: 07/31/2014

\$13,073,594.68

Beginning Balance:

\$240,877.69

Total Deposit: Total Withdrawal: Ending Balance: \$13,073,594.68 \$13,120,134.55 \$194,337.82

Transactions: 10

Deposits

Bank Date	Bank Stmt	Description	Reference	Location	Transaction Amount	Recon Trans Code	Recon Status
07/01/2014	175	CHECK DEPOSIT PACKAGE	1244000131	000	\$12,806,882.61	Deposits	Reconciled
07/02/2014	191	INDIVIDUAL INCOMING INTERNAL MONEY	001300096		\$5,580.00	General Transaction	Reconciled
07/03/2014	191	TRANSFER INDIVIDUAL INCOMING INTERNAL MONEY	001300097		\$910.00	General Transaction	Reconciled
07/08/2014	175	TRANSFER CHECK DEPOSIT PACKAGE	1244000132	000	\$321.00	Deposits	Reconciled
07/09/2014	175	CHECK DEPOSIT PACKAGE	1244000133	000	\$17,792.84	Deposits	Reconciled
07/09/2014	175	CHECK DEPOSIT PACKAGE	1244000134	000	\$2,100.00	Deposits	Reconciled
07/14/2014	175	CHECK DEPOSIT PACKAGE	1244000135	000	\$160,079.46	Deposits	Reconciled
07/17/2014	175	CHECK DEPOSIT PACKAGE	1244000137	000	\$14,833.43	Deposits	Reconciled
07/17/2014	175	CHECK DEPOSIT PACKAGE	1244000136	000	\$62,258.08 ·	Deposits	Reconciled
07/22/2014	175	CHECK DEPOSIT PACKAGE	1244000138	000	\$856,25	Deposits	Reconciled

Disbursements

Transaction Amount for Deposits :

Bank Date	Bank Stmt Code	Description	Reference	Location	Transaction Amount	Recon Trans Code	Recon Status
07/01/2014	475	CHECK PAID	0001794		\$128.00	Check	Reconciled
07/01/2014	495	OUTGOING MONEY TRANSFER	00R00630		\$46,956.18	Funding Receipt	Reconciled
07/02/2014	495	OUTGOING MONEY TRANSFER	00R00632		\$8,882.61	Funding Receipt	Recording

Report No. 11

AGENCY NAME AND NUMBER GENERAL CHECKING ACCOUNT RECONCILIATION, NO. ____ For Period Ending June 30, 20 ____

	Beginning Balance as of May 31, 20	Receipts ADD	Disbursements DEDUCT	Ending Balance as of June 30, 20
PER CONTROLLER'S STATEMENT:	\$440,000.00	\$5,000,000.00	\$5,100,000.00	\$340,000.00
Deposits in Transit:				
May 31, 20	50,000.00	-50,000.00		0.00
June 30, 20		80,000.00		80,000.00
Outstanding Checks:				
May 31, 20	-40,000.00		-40,000.00	0.00
June 30, 20			120,000.00	-120,000.00
SCO Reconciling Items: 1. Ck #452-671110 for \$50,000.00,				
Redeemed for \$40,000.00			10,000.00	-10,000.00
ADJUSTED SCO BALANCE	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00
Detail of Agency Records				
General Cash Accounts				
Fund ####	\$123,400.00	\$3,123,200.00	\$3,198,100.00	\$48,500.00
Fund ####	217,800.00	1,833,300.00	1,946,900.00	104,200.00
Revolving Fund Cash	8,800.00	8,500.00	10,000.00	7,300.00
Agency Trust Fund Cash	100,000.00	65,000.00	35,000.00	130,000.00
TOTAL BOOK BALANCE	450,000.00	5,030,000.00	5,190,000.00	290,000.00
Cash Reconciling Items:				
				0.00
ADJUSTED BOOK BALANCE	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00
Prepared by:	Date:			
Reviewed by:	Date:			

Bank Reconciliation General Ledger Accounts

Deposits and Remittances through the AR Module post to Account:

1109300-Pending Cash Transfer-AR

Checks issued and ORF Replenishments post to Account: 1101200-Revolving Fund Cash

Change Funds post to Account: 1100000-Cash on Hand

Uncleared or Advance Collections post to Account: 1101000-General Cash

Order your Trial Balance Report for each fund receiving deposits and your CTS fund to obtain the balances in each account.

Favorites — Main Menu — > FI\$Cal Processes T > FI\$Cal Report T > GL Reports T > Trial Balance Reports

Report ID: ZGL061 FI\$Cal Page No: 1

DEPARTMENT OF FINANCE Trial Balance
As Of:08/31/15

Ledger: MODACCRL Fiscal Year: 2015

Business Unit:

Period From: 1 To Period: 2

8860

Fund: 0001 General Fund

ACCOUNT	ACCOUNT TITLE	BE	GINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	\$	100.00	\$ -100.00	\$ 0.00	\$ 0.00
1101000	General Cash - CTS Accounts	\$	75.00	\$ -75.00	\$ 0.00	\$ 0.00
1101200	Revolving Fund Cash	\$	192,245.24	\$ 200,000.00	\$ 392,245.24	\$ 0.00
1109100	Pending Cash Transfers - GL	\$	-0.01	\$ 5,404,715.75	\$ 9,919,846.30	\$ -4,515,130.56
1109200	Pending Cash Transfers - AP	\$	0.00	\$ 11,796.16	\$ 11,746.16	\$ 50.00
1109300	Pending Cash Transfers - AR	\$	0.00	\$ 1,234,000.71	\$ 1,234,000.71	\$ 0.00
1109600	Pending Cash Transfers - LD	\$	0.00	\$ 2,407,088.09	\$ 1,215,943.07	\$ 1,191,145.02
1200000	AR - Revenue	\$	250.00	\$ -500.00	\$ 0.00	\$ -250.00
1200050	AR - Reimbursements	\$	185,149.00	\$ 1,947.50	\$ 187,096.50	\$ 0.00
1200100	AR - Abatements	\$	15,190.40	\$ 4,381.95	\$ 8,384.68	\$ 11,187.67
1222100	Adv to Agency & Off Rev Funds	\$	0.00	\$ 400,000.00	\$ 200,000.00	\$ 200,000.00
1240000	Due From Other Funds	\$	2,623,620.48	\$ -410,286.42	\$ 1,541,347.66	\$ 671,986.40
1240100	Due Fr Oth Approps - Same Fund	\$	6,813,156.89	\$ 27.56	\$ 396,460.23	\$ 6,416,724.22
1301100	Expense Advances	\$	594.26	\$ -594.26	\$ 0.00	\$ 0.00

Run Date: 10/01/2015

Run Time 13:59:24

PER FI\$CAL Trial Balance		DEBIT	CREDIT		
Fund 0001					subtract previous months amount in the
1109300-Pend Cash Trfr-AR				0.00	deposit and check section.
Special Deposit Fund					
094200119 (Pending Cash					subtract previous months amount in the
Transfers-AR/ GL 1109300)					deposit and check section.
CTS/ORF 000000244					
1100000-Cash on Hand				0.00	
CTS/ORF 000000244					
1101000-General Cash				0.00	
CTS/ORF 000000244					subtract previous months amount in the
1101200-Revolving Fd Cash					deposit and check section.
TOTAL FI\$CAL	0.00	0.00	0.00	0.00	

Account Receivables

Accounts Receivable

- Monthly Reconciliation
- Reimbursement & Abatement Accrual (YE#3)
- Manual Reversal Entry
- Reclassify Items for Reverted Approp (YE #4)
- Revenue Accrual (YE #9)
- Reserve for Deferred Receivable (YE #10)

Monthly Reconciliation

Monthly Reconciliation of GL to AR Aging Report

FI\$Cal Processes -> FI\$Cal Report -> GL Reports -> Trial Balance Reports

Report ID: ZGL061 FI\$Cal

Business Unit: 8860 DEPARTMENT OF FINANCE Trial Balance
As Of:06/30/15

Ledger: MODACCRL Fiscal Year: 2014

Period From: 1 To Period: 12

Fund: 0001 General Fund

ACCOUNT	ACCOUNT TITLE	BEGI	NNING BALANCE	DEBITS		CREDITS	E	NDING BALANCE
1100000	Cash on Hand	\$	0.00	\$ 548,980.16	\$	548,980.16	\$	0.00
1101000	General Cash - CTS Accounts	\$	0.00	\$ -47,006.18	\$	-47,006.18	\$	0.00
1101200	Revolving Fund Cash	\$	0.00	\$ -187,320.32	\$	-187,320.32	\$	0.00
1109100	Pending Cash Transfers - GL	\$	0.00	\$ 111,887,968.81	\$	111,887,968.82	\$	-0.01
1109200	Pending Cash Transfers - AP	\$	0.00	\$ 84,276.95	\$	84,276.95	\$	0.00
1109300	Pending Cash Transfers - AR	\$	0.00	\$ 4,497,099.51	\$	4,497,099.51	\$	0.00
1109600	Pending Cash Transfers - LD	\$	0.00	\$ 18,478,816.65	\$	18,478,816.65	\$	0.00
1200000	AP - Revenue	ę.	500.00	\$ 45,513.06	ę	46,013.06	<u> </u>	0.00
1200050	AR - Reimbursements	\$	6,175.00	\$ 289,270.33	\$	115,093.83	\$	180,351.50
1200100	AR - Abatements	\$	2,398.70	\$ 70,551.61	\$	57,759.91	\$	15,190.40
1222100	Adv to Agency & Off Rev Funds	\$	0.00	\$ -650,000.00	\$	-850,000.00	\$	200,000.00

Monthly Reconciliation of GL to AR Aging Report (cont'd)

Accounts Receivable >> Receivables Analysis >> Aging >> Aging by Chartfield Rpt

Report ID: AR30006 Aging ID: STATE/STAND Chartfield Parameters ACCOUNT = 120 Display Option: Include All Business Unit: 8860 Contains confidential information and to	00000-1240900, PRODUCT = 2 unauthorized use or disclo	2012-2015	PeopleSoft Receivabl AGING BY CHARTFIEL 30-JUN-2015 ted by State law.	
Item Line As of Type Rea	Total try Selected ason Terms Amount	Current 1	1-30 31-60	Days 61-90 Days 91-120Days 121-150Day
ACCOUNT 1200050 Customer ID C	LO	Customer Na	ıme	Conservation and Liquidation O
ORA26150515 0 06/11/2015 DR	MIS NET30	7,315.00	7,315.00	
ORA31150515 0 06/11/2015 DR	MIS NET30	3,752.50	3,752.50	
Total Conservat	ion and Liquidation O	11,067.50	11,067.50	
Customer ID G	STSC0000000	Customer Na	ame	GOLDEN STATE TOBACCO SEC CORP
INV-3094 0 04/20/2015 DR	MIS NET30	167,954.00		167,954.00
Total GOLDEN ST.	ATE TOBACCO SEC CORP	167,954.00		167,954.00
Customer ID R	EGULATORY	Customer Na	ame	REGULATORY SERVICES GROUP
ORA30150515 0 06/11/2015 DR	MIS NET30	1,330.00	1,330.00	
Total REGULATOR	Y SERVICES GROUP	1,330.00	1,330.00	
Totals for ACCOUNT 1200050		180,351.50	12,397.50	167,954.00

YE #3 A-3 Reimbursement & Abatement Accrual

- ➤ Reimbursement & Abatement receivables not accrued during the year will be accrued in Period 998
- >YE #3 entry is reversed in the new fiscal year

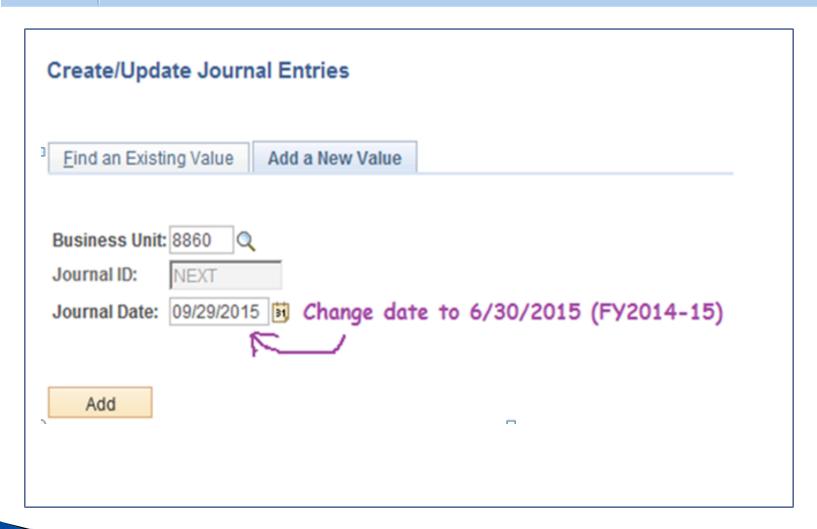
Record Billing of Reimbursements

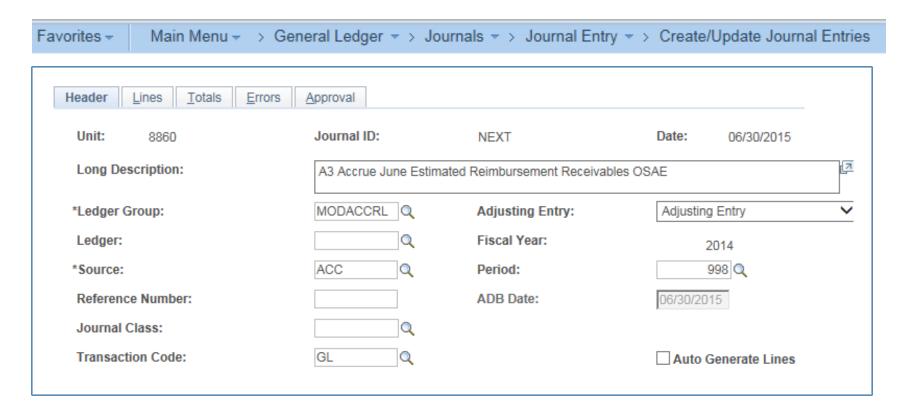
Debit 1200050 Accounts Receivable Reimbursements

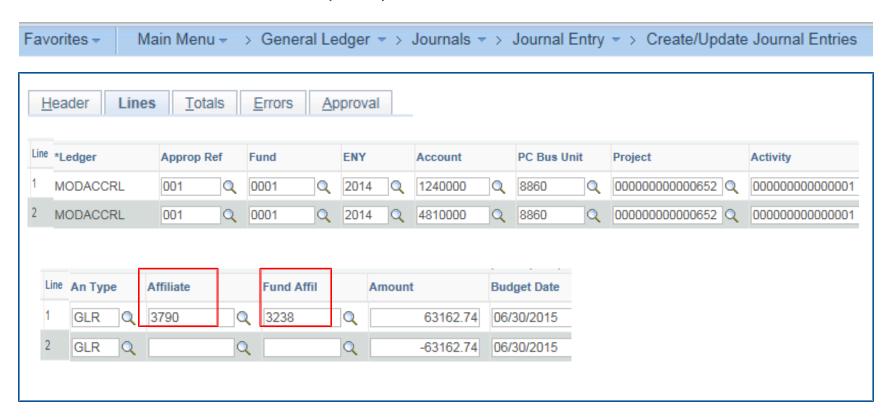
Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds /Appropriations
Credit 48xxxxx Reimbursements

Favorites ▼ Main Menu ▼ > General Ledger ▼ > Journals ▼ > Journal Entry ▼ > Create/Update Journal Entries







Journal lines posted to Account 124xxxx – Due from Other Funds/Appropriations should include values in the "Affiliate" (BU) and "Fund Affiliate" (Fund) fields. This information will be required to complete the year-end Subsidiaries on File and Due To Due From reports

Due To/From Supplemental Report

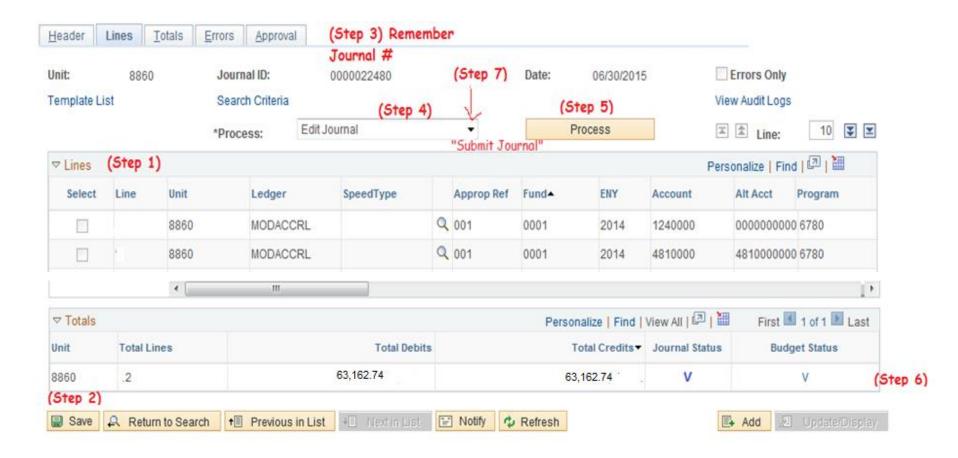
Department of Finance - 8860

Fund 0001

Fiscal Year 2014 - 15

			As of 06/30/2015		
GL	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY ORGANIZATION TITLE		SUBTOTAL
ACCCUMIT	FUND	ODG		AMOUNT	(CL/SELIND/SODC)
ACCOUNT	FUND	ORG		AMOUNT	(GL/SFUND/SORG)
1410	3238		Dept of Parks & Recreation	63,162.74	63,162.74

JOURNAL PROCESSING TIP SHEET



TIPS FOR PERIOD 998 JOURNALS

Create/Update Journal Page

➤ Change "Journal Date" from current to 6/30/15

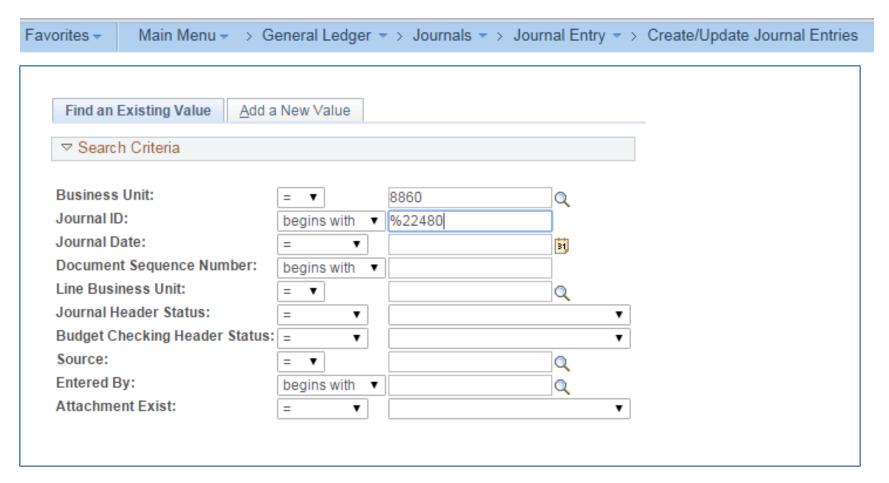
Header Page

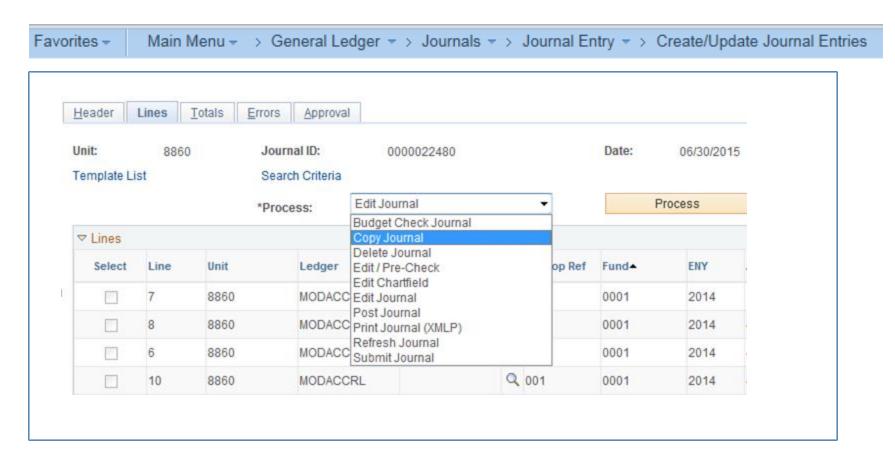
- Ensure "Source" is ACC
- Ensure "Adjusting Entry" is selected and Period is 998

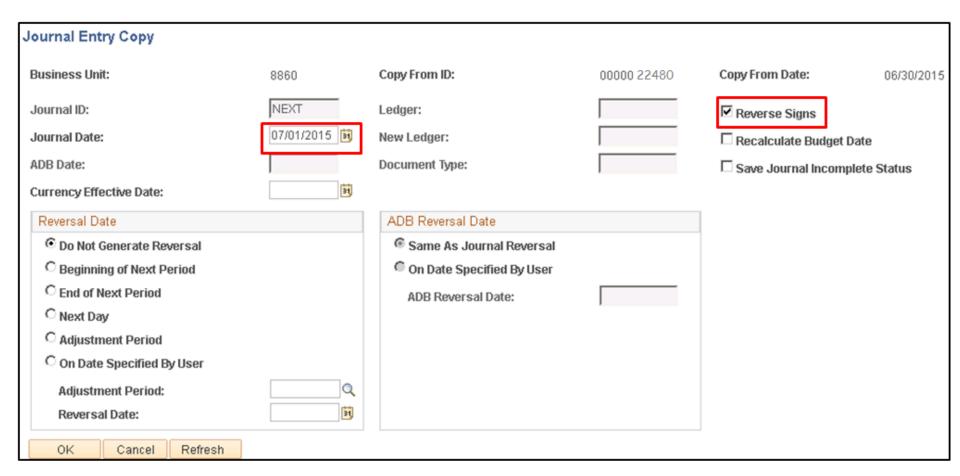
Lines Page

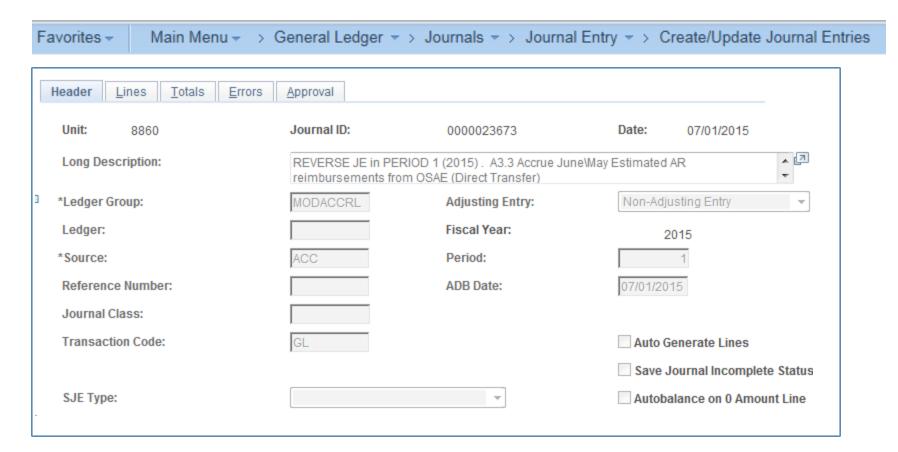
- ➤ Include values in the "Affiliate" (BU) and "Fund Affiliate" fields for Acct 124xxxx Due from other Funds or Appropriations
- ➤ When you make a change to any of the chart fields after you had gone through budget check, you must "save" your work and go through the budget check process (Step 4 Step 6) again
- After budget checking, "Submit Journal" (Step 7 & 5) for approval.
 This will ensure entries are posted in the GL after it has been approved

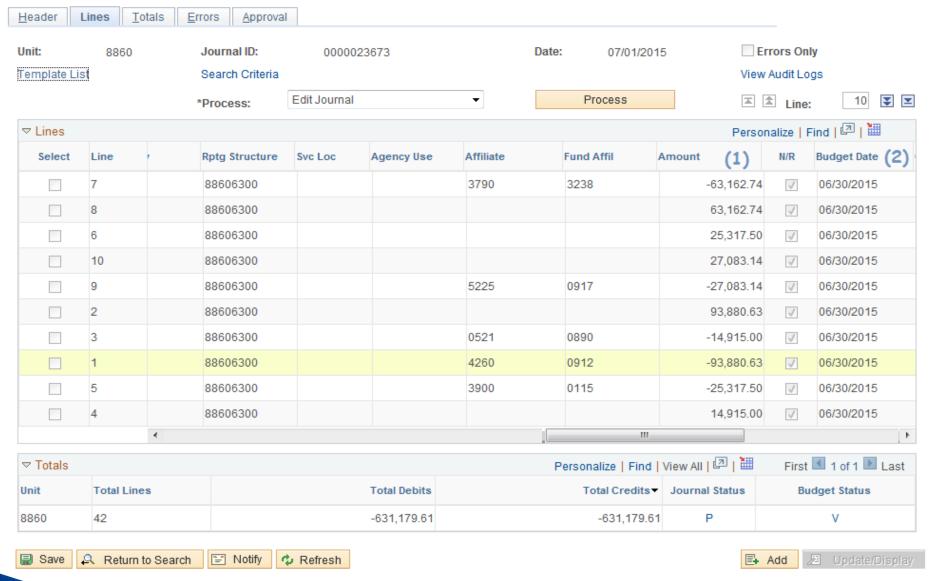
Create Manual Reversal Journal Entry for July 1











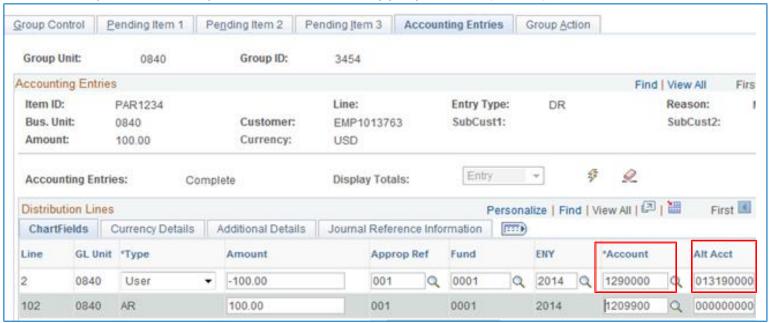
- (1) Make sure entries are reversed.
- (2) Budget Date should follow the Enactment Year (ENY).

 If not, edit the date

YE#4 A-4 Reclassify Items for Reverted Appropriations

- Receivable items for reverting appropriations must be reclassified to GL 1209900-AR-Other offset by GL 1290000-Prov for Deferred Receivables
- Reclassify items in the AR Module in Period 12
- Not reversed in the new fiscal year
- Create a \$0 pending item group with 2 transactions:
- Reverse original AR item using Credit AR process to: Debit Revenue/Reimbursement/Abatement Credit AR
- Create 2nd transaction with positive amount to: Debit 129900 AR - Other Credit 1290000 Provision for Deferred Receivables

YE#4 Entry A-4 Reclassify Items for Reverted Appropriations (cont'd)



Alternate Accou	nt SetID:		8860 STATE
Account:			1290000
Alternate Accou	nt:	begins with	▼
Alternate Accoun	t Descrip	tion	
0131000000	PROV F	OR DEF REC	C-GENERAL
0131100000	PROV F	OR DEF REC	CABATEMENTS
0131200000	PROV F	OR DEF REC	C-REIMB
0131300000	PROV F	OR DEF REC	C-REVENUE
0131900000	PROV F	OR DEF REC	-AR-OTHER

YE #9 A-9 Record Revenue Accruals

- > Earned but unbilled revenue will be accrued in Period 998
- > YE #9 entry is reversed in the new fiscal year

Record Earned but unbilled AR-Revenue

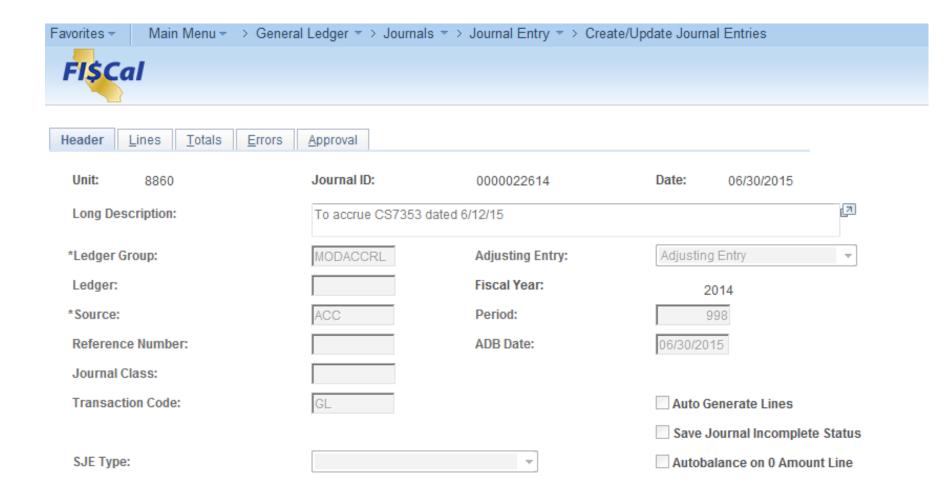
Debit 1200000 Accounts Receivable Revenue

Debit 126xxxx Due From Other Governments

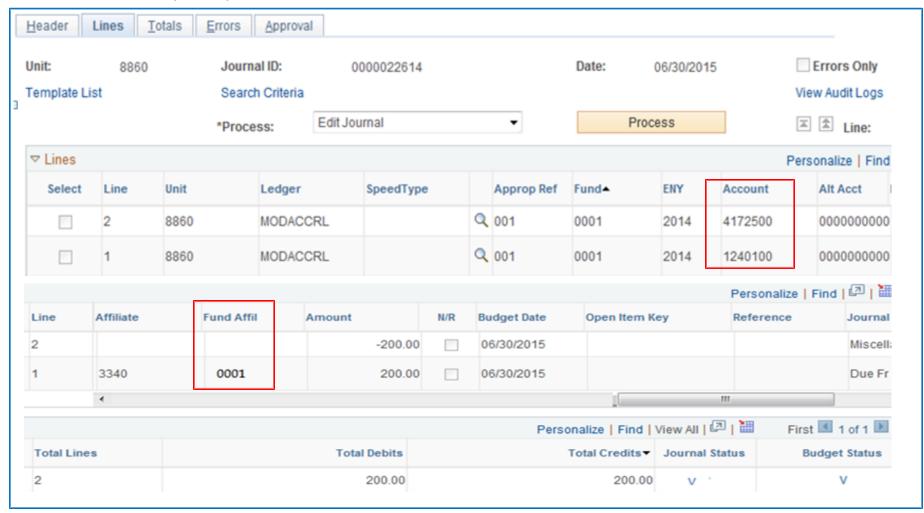
Debit 124xxxx Due From Other Funds /Approp.

Credit 4xxxxxx Revenue

Revenue Accrual (cont'd)



Revenue Accrual (cont'd)



YE #10 A-12 Establish Reserve for Deferred AR

- Reclassify portion of Accounts Receivable for Reimbursements and Abatements that will not be collected during the ensuing year
- > YE #10 entry is reversed in the new fiscal year

Debit 48xxxxx Reimbursements
Credit 1290000 Provision for Deferred Receivables **

Debit 51xxxxx Personal Services

Debit 53xxxxx Operating Expense and Equipment

Credit 1290000 Provision for Deferred Receivables **

** Use the Alternate Account field to select the Appropriate GL Account.

See YE#4 Entry A-4

Miscellaneous Journal Entries

YE #6 A-6 Miscellaneous Journal Entry

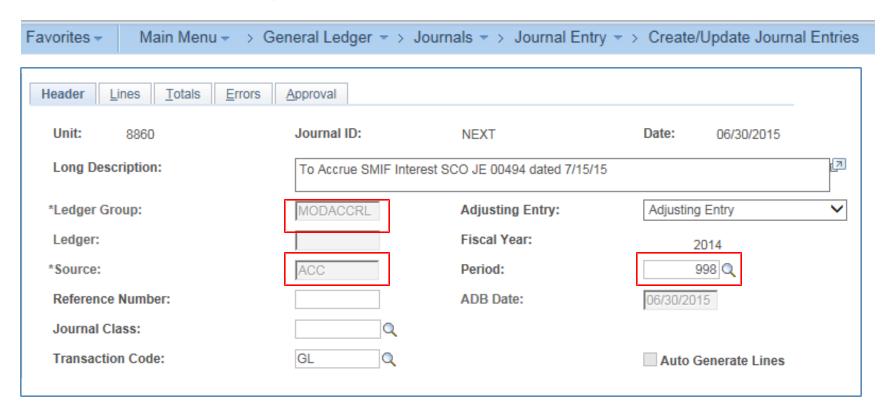
Record Interest Due From SMIF

- ➤ Record interest earned as of June 30
- ➤ Source document is SCO JE
- >A-6 entry is not reversed in the new fiscal year

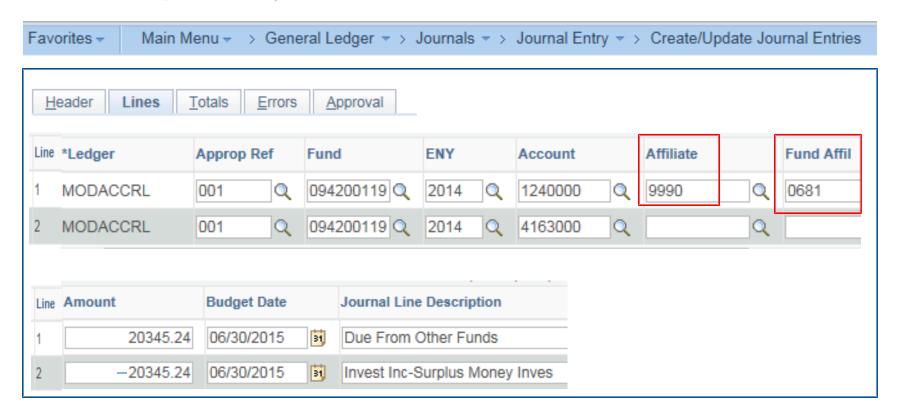
Debit 1240000 Due from Other Funds *
Credit 416xxxx Investment Income

*(Include values in Fund Affiliate and BU Affiliate fields)

Miscellaneous Journal Entry (cont'd)



Miscellaneous Journal Entry (cont'd)



Accounts Payable/Encumbrances

YE#8 – A-8 Accrual of Expenditures

The A-8 entry accrues actual and estimated expenditures as "Accounts Payable" or "Due To" for Goods and Services received as of June 30 but not scheduled (vouchered) for payment by June 30.

- Personal Service (Payroll) Accruals
- Goods and Services

Payroll Accrual

Payroll Accrual is the estimated personal services incurred as of June 30 that will be paid in the new fiscal year must be accrued. The journal entry will be posted in Period 998 and reversed in the new year.

Accrue Estimated Personal Services entries

Debit 51xxxxx Personal Services

Credit 2000100 Accrued Accounts Payable

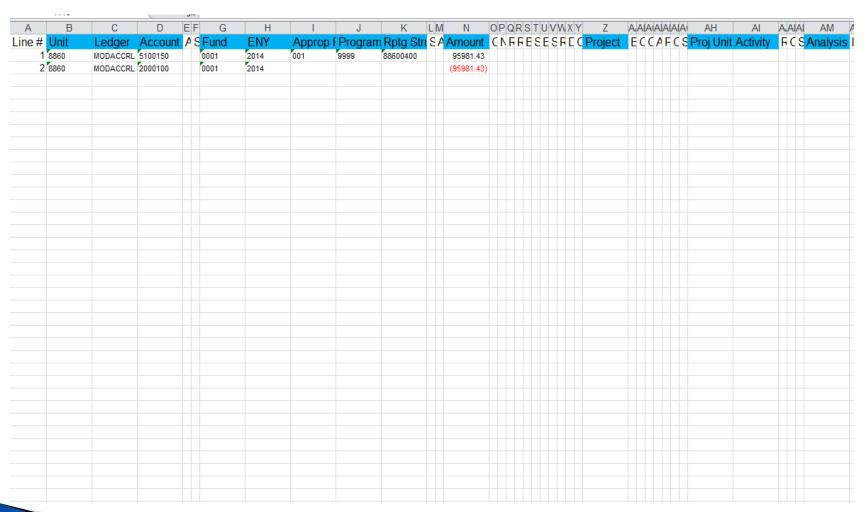
How to do it

Post the payroll accrual either directly into GL module or upload using the General Ledger Spreadsheet Upload into PeopleSoft for large volumes of transactions.

See Job Aid for instruction of how to upload <u>General Ledger Spreadsheet</u> <u>Journal Upload 1.0</u> /

Payroll Accrual

After receiving the Payroll Accrual from Human Resources, AP staff will prepare an accrual posting document.



For large volumes, use Payroll Accrual Upload Spreadsheet

A B	С	D	Е	F G	Н	T	J					RST				AAIA				Al	A.AI	Al	AM
ine# Unit	Ledger	Account	Alt Account	S Fund	ENY	Approp	F Progran	n Rptg Str	SAAn	nount	CNF	RES	SESI	FEC	Project	ЕC	CAI	0.5	Proj Ur	nit Activity	RC	SAr	nalysis
1 8860	MODACCRL	5100150		0001	2014	001	9900100	88600400		2087.94													
2 8860	MODACCRL	5108000		0001	2014	001	9900100	88600400		311.22													
3 8860	MODACCRL	5150450		0001	2014	001	9900100	88600400		33.77													
4 8860	MODACCRL	5150500		0001	2014	001	9900100	88600400		19.30													
5 8860	MODACCRL	5108000		0001	2014	001	9900100	88601200	1	1591.82													
6 8860	MODACCRL	5108000	5108000010	0001	2014	001	9900100	88601200		600.00													
7 8860	MODACCRL	5150450		0001	2014	001	9900100	88601200		31.78													
8 8860	MODACCRL	5150500		0001	2014	001	9900100	88601200		135.90													
9 8860	MODACCRL	5100150		0001	2014	001	6770010	88601500	1	1125.56													
10 8860	MODACCRL	5108000		0001	2014	001	6770010	88601500		107.69													
11 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88601500	1	1008.00													
12 8860	MODACCRL	5150450		0001	2014	001	6770010	88601500		56.80													
13 8860	MODACCRL	5150500		0001	2014	001	6770010	88601500		118.27													
14 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88601600		600.00													
15 8860	MODACCRL	5150450		0001	2014	001	6770010	88601600		8.70													
16 8860	MODACCRL	5150500		0001	2014	001	6770010	88601600		37.20													
17 8860	MODACCRL	5108000	5108000010	0001	2014	001	9900100	88601700		300.00													
18 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88601700		900.00													
19 8860	MODACCRL	5108000	5108000010	0001	2014	001	9900100	88601700	1	1500.00													
20 8860	MODACCRL	5150450		0001	2014	001	9900100	88601700		4.35													
21 8860	MODACCRL	5150450		0001	2014	001	6770010	88601700		13.05													
22 8860	MODACCRL	5150450		0001	2014	001	9900100	88601700		21.75													
23 8860	MODACCRL	5150500		0001	2014	001	9900100	88601700		18.60													
24 8860	MODACCRL	5150500		0001	2014	001	6770010	88601700		55.80													
25 8860	MODACCRL	5150500		0001	2014	001	9900100	88601700		93.00													
26 8860	MODACCRL	5108000		0001	2014	001	6770010	88602000	1	1818.00													
27 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88602000	1	3192.00													
28 8860	MODACCRL	5150450		0001	2014	001	6770010	88602000		129.72													
29 8860	MODACCRL	5150500		0001	2014	001	6770010	88602000		554.68													
30 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88602500		672.00													
31 8860	MODACCRL	5108000		0001	2014	001	6770010	88602500		518.37													
32 8860	MODACCRL	5108000	5108000010	0001	2014	001	6770010	88602500	111	1176.00													
33 8860	MODACCRL			0001	2014	001	6770010	88602500		17.40													
34 8860	MODACCRL	5150450		0001	2014	001	6770010	88602500		37.97													
35 8860	MODACCRL			0001	2014	001	6770010	88602500		74.40													
36 8860	MODACCRL			0001	2014	001	6770010	88602500		162.35													
37 ooen	MODACCDI			0001	2014	001	6770010	00602000		E70 27			+++				+						

Goods or Services

- Actual expenditures will be accrued using the Create Voucher process in Period 12. If Period 12 is closed then actual expenditures should be posted in Period 998. The journal entry posted in Period 998 will be reversed in the new year.
- Estimated expenditures should also be posted in Period 998 and reversed in the new year. The debit side of the journal entry to record estimated expenditures will be to an operating expense and equipment account. The credit side of the journal entry will be to a <u>liability account based on the vendor type.</u>

Accrue Estimated Operating Expense and Equipment

Debit 53xxxxx Operating Expense and Equipment
Credit 2xxxxxx Current liability account based on the vendor type

Good and Services – Cont.

For Vendor Types (Classifications) that are **Corporations, Exempt Corps, Individual/Sole Proprietor, Partnerships, Estate of Trust or Employee**:

Credit 2000000 Accounts Payable (3010)

For vendor types that are a **Federal Agency**:

Credit 2020000 Due to Federal Government (3210)

For vendor types that are **CA State Departments including CSU and Trustees**:

Credit 2010000 Due to Other Funds – Current * (3110)

For vendors that are **Local Government Agencies** including Cities and Counties:

Credit 2021000 Due to Local Governments (3220)

For vendors that are **Other Governmental Agencies** including school districts, Community Colleges, and other State Governments:

Credit 2024000 Due to Other Governmental Entities (3290)

For amounts due to other appropriations, within the same fund:

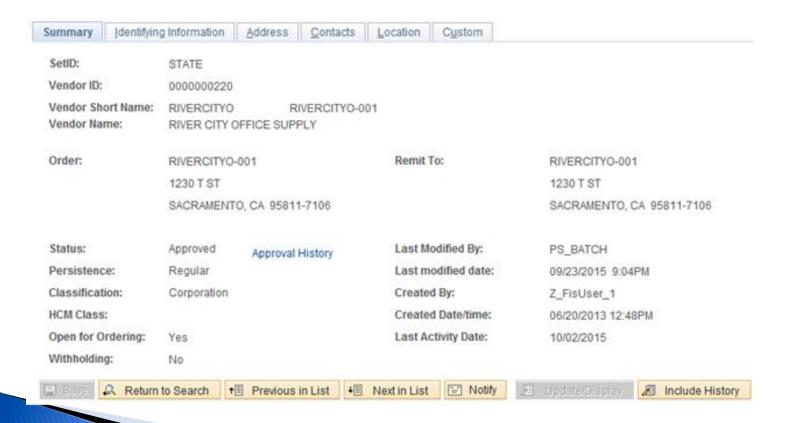
Credit 2011000 Due to Other Appropriations Within the Same Fund* (3110)

Goods and Services – Cont.

*Journal lines posted to FI\$Cal account 2010000 (Due to Other Funds) and FI\$Cal account 2011000 (Due to Other Appropriations within the Same Fund) should include values in the Fund Affiliate and BU Affiliate fields. This information is required to complete the year-end Subsidiaries on File and Due to/Due From reports.

Goods and Services - Cont.

Vendor classifications (Types) can be found in the Vendors Module.



Sample A-8 Entry to accrue invoices

В	С	D	Е	F	G	Н	1	J	K	L	M	N	0
Period:		998			Source:								
Journal ID:					Reversal:								
Journal Date:					Count:								
					Amount:	,	3,370	.00					
Description:	Δ_8 F	ntry to	accri	le invoice	s, not encur	nhere	d ST	ΔΤΕ					
Description.	A-0 L		MATES		s, not chicui	IIDCIC	u, 01	AIL					
		LOTH	WATE	,									
Line	App Ref	Fund	ENY	Account	Rptg Structure	Prog	PC Bus Unit	Activity	Project	Affil	Fund Affil	Budget Date	Amount
1	001	0001	2014	5150700	88609300	9999						06/30/15	2,900.00
2	001	0001	2014	5340330	88609300	9999						06/30/15	470.00
(3)	3	0001	2014	2010000						7100	0870	06/30/15	-2,900.00
4	ļ	0001	2014	2011000						0840	0001	06/30/15	-470.00

Encumbrance Validation

Use existing guidelines in SAM sections 8340 and 10608 to review encumbrance balances and analyze purchase orders to determine that estimated expenditures are approximate.

How to do this

Use the following queries to help validate the encumbrances and encumbrance accruals:

- zz_Encumbrance_Status_AP
- zz_Encumbrance_Accrual to compare with Report 6
- Purchase Order Inquiry

Encumbrance_Status Report

В	D	E	Н	M	0	Р	Q	R
PO No.	Acctg Date	PO Date	Name	Line Item Description	Encumbered Amount	Remaining Encumbrance	Expensed Amount	ENY
0000000265	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	3955.67	3955.67	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	26208.00	26208.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	11648.00	11648.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	26208.00	26208.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	8736.00	8736.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	20592.00	20592.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re-	9152.00	9152.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	20592.00	20592.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re-	6864.00	6864.00	0.00	2014
					130000.00	130000.00	0.00)
0000000267	7/2/2015	6/30/2015	KOSMONT COMPANIES	Consultants for DLA's-Per FSCU, creating PO to	32479.06	32479.06	0.00	2014
0000000268	7/2/2015	6/30/2015	SMILE BUSINESS PRODUCTS INC	Copier Maintenance-Per FSCU, creating PO to r	10076.80	10076.80	0.00	2014
0000000269	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	1122.41	1122.41	0.00	2014
0000000270	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	320.14	320.14	0.00	2014
0000000271	7/2/2015	6/30/2015	SMILE BUSINESS PRODUCTS INC	Copier Maintenance-Per FSCU, creating PO to r	5868.30	5868.30	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflect	18715.58	18715.58	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflect	5923.41	5923.41	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflect	41834.83	41834.83	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflec	538.49	538.49	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflec	14706.81	14706.81	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflect	4654.96	4654.96	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to reflect	32859.97	32859.97	0.00	2014

Any July encumbrance adjustments for prior year must have a 6/30/XX accounting date

Encumbrance_Accrual Report

As of 7/29/2015											
Unit	PO No.	Journal ID	Date	Fund	ENY	Approp Ref	Program	Monetary Amount			
8860	0000000050			9740	2014	001	6770	4400.000			
8860	0000000062			9740	2014	001	6770	554.400			
8860		0000006578	10/31/2014	9740	2014	001	6770	14043.580			
8860		0000008995	12/31/2014	9740	2014	001	6770	14225.120			
8860		0000010584	1/31/2015	9740	2014	001	6770	15195.300			
8860		0000022165	6/30/2015	9740	2014	001	6770	5589.440			
8860		0000022163	6/1/2015	9740	2014	001	6770	-55004.970			
8860	0000000079			9740	2014	001	6770	113.880			
8860		0000018175	4/30/2015	9740	2014	001	6770	27676.950			
8860		0000018166	4/30/2015	9740	2014	001	6770	21087.290			
8860		0000019768	5/31/2015	9740	2014	001	6770	16309.460			
8860		0000008020	11/30/2014	9740	2014	001	6770	12002.100			
8860		0000007763	11/30/2014	9740	2014	001	6770	16450.120			
8860		0000015298	3/31/2015	9740	2014	001	6770	12313.870			
8860		0000018165	4/1/2015	9740	2014	001	6770	-41542.230			
8860		0000022164	6/30/2015	9740	2014	001	6770	11489.440			
8860		0000022174	6/30/2015	9740	2014	001	6770	5461.610			
8860		0000005159	8/31/2014	9740	2014	001	6770	2282.900			
8860		0000005585	9/1/2014	9740	2014	001	6770	-6884.410			
8860		0000005586	9/30/2014	9740	2014	001	6770	14285.100			
8860		0000006577	10/1/2014	9740	2014	001	6770	-28187.420			
8860		0000006579	10/31/2014	9740	2014	001	6770	1397.900			
8860	0000000141			9740	2014	001	6770	820.510			
8860		0000008710	12/31/2014	9740	2014	001	6770	14095.610			

Note: You will have to run a query for each appropriation

Tips and Tricks

- Check incoming invoices against the Vendor Module to confirm the vendor classification (vendor type).
- Try to voucher as many actual expenditures in Period 12 as possible.
- Do a monthly encumbrance reconciliation against the open Purchase Orders. This will make Yearend process easier.
- Carefully review all uploaded data for accuracy.
- Encumbrances posted in July for prior year should have a 6/30/XX accounting date.
- Group and post journal entries by classification type (e.g. Corporations, State Government).
- Make sure all SCO Journal Entries (e.g. Department of Technology, DGS invoices) are posted in Period 12 or accrual in 998.

Adjusting Entries – Plan of Financial Adjustment

Year-End Plan of Financial Adjustment (PFA)

In CALSTARS, the offset account to PFA expenditures is CALSTARS account 6297 (PFA Pending). However in FI\$Cal, the offset account to PFA expenditures is FI\$Cal account 1109100 (Pending Cash Transfer).

FI\$Cal PFA transactions:

Program XXXX

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer

Program 9999

Debit 1109100 Pending Cash Transfer

Credit 5xxxxxx Expenditures

At year end, an adjusting entry is needed to reclassify any pending PFA transactions at June 30th from FI\$Cal account 1109100 to a Due To or Due From account.

FI\$Cal PFA transactions: (Pending PFA not processed by SCO at 6/30)

Program XXXX

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer

Program 9999

Debit 1109100 Pending Cash Transfer Credit 5xxxxxx Expenditures

Year-End Adjusting Entry:

Reclassify Pending PFA from Pending Cash Transfer to Due To/Due From Program XXXX

Debit 1109100 Pending Cash Transfer

Credit 2011000 Due to Other Appropriations

or

Credit 2010000 Due to Other Funds

Program 9999

Debit 1240000 Due from Other Funds

or

Debit 1240100 Due from Other Appropriations
Credit 1109100 Pending Cash Transfer

Note: Journal lines posted to 124xxxx or 20xxxxx accounts must include values in Fund Affiliate and BU Affiliate fields.

Final Reconciliations

- Final PFA Reconciliation
 - ✓ Must net to zero by ENY
- Final SCO/Agency Reconciliation
 - ✓ Clearing Account has a zero balance for all ENYs
 - ✓ Accrual totals by account match the GL account balances on the Trial Balance Report
- Trial Balance Review
 - ✓ Abnormal balances
 - ✓ Pending Cash Transfer accounts must be zero

Budgetary Legal Ledger (BLL)

Departmental Reclassification Entries - Budgetary Legal Ledger (BLL)

- State Department Accounts Payable Reclassification
- Encumbrances Outstanding Accounts Payable Reclassification

Encumbrances Outstanding Accounts Payable Reclassification (BLL)

In CALSTARS, outstanding encumbrances are displayed as Legacy UCM account 3010. However in FI\$Cal, outstanding encumbrances are posted to FI\$Cal account 2000100 (Accrued Payables).

Encumbrances Outstanding:

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Note: For Year-End Reporting, encumbrances must be reclassified to the correct general ledger liability account, rather than Accrued Payables.

Liability Accounts used for reclassification:

- 2010000 (3114) Due to Other Funds
- 2011000 (3115) Due to Other Appropriations
- 2020000 (3210) Due to Federal Government
- 2021000 (3220) Due to Local Government
- 2024000 (3290) Due to Other Governmental Entities

Encumbrances Outstanding:

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Year-End Adjusting Entry (BLL):

Reclassify Encumbrances Accounts Payable to Due To

Debit 2000100 Accrued Payables

Credit 2011000 Due to Other Appropriations or

Credit 2010000 Due to Other Funds or

Credit 2020000 Due to Federal Government or

Credit 2021000 Due to Local Government or

Credit 2024000 Due to Other Governmental Entities

Note: Journal lines posted to 20xxxxx accounts must include values in Fund Affiliate and BU Affiliate fields.

State Department Accounts Payable Reclassification (BLL)

In CALSTARS, the state department accounts payable posts to GL 3110 (Due to Other Funds or Appropriations). However in FI\$Cal, vouchers not paid by SCO at June 30 posts to FI\$Cal account 2000100 (Accrued Payables) and will have to be manually reclassified to a Due To account in the Budgetary Legal Ledger (BLL).

State Department Accounts Payable: (Not paid by SCO at June 30th)

Debit 5xxxxxx Expenditures
Credit 2000100 Accrued Payables

Note: For Year-End Reporting, the State Department Accounts Payables must be reclassified to the correct general ledger liability account, rather than Accrued Payables.

Liability Accounts used for reclassification:

- 2010000 (3114) Due to Other Funds
- 2011000 (3115) Due to Other Appropriations

State Department Accounts Payable: (Not paid by SCO at June 30th)

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Year-End Adjusting Entry (BLL):

Reclassify State Department Accounts Payable to Due To

Debit 2000100 Accrued Payables

Credit 2011000 Due to Other Appropriations

or

Credit 2010000 Due to Other Funds

Note: Journal lines posted to 20xxxxx accounts must include values in Fund Affiliate and BU Affiliate fields.

Finance Contacts

Accounting questions, contact the FSCU Hotline 324-0385 or FSCUhotline@dof.ca.gov

FI\$Cal Year-End questions, contact: 445-3434

Accounts Payable: Mui Phung – ext. 2164 or Mui.Phung@dof.ca.gov

Account Receivables: Nancy Pulmones – ext. 2136 or Nancy.Pulmones@dof.ca.gov

Encumbrances: Jerome Tribble – ext. 2140 or <u>Jerome.Tribble@dof.ca.gov</u>

Assets: Rupi Singh – ext. 2165 or Rupi.Singh@dof.ca.gov

Budgetary Legal Ledger: Hazel Miranda – ext. 2122 or Hazel.Miranda@dof.ca.gov

ORF/Bank Reconciliation: Susan Hansen – ext. 2146 or Susan.Hansen@dof.ca.gov

Questions?

